

15E.51 Venture capital fund investment tax credits. Repealed by 2010 Acts, ch 1138, §25, 26.

Tax credit certificates issued for future tax years for investments made on or before July 1, 2010, under former section 15E.51 are valid and may be claimed by a taxpayer after July 1, 2010, in the tax year stated on the certificate; [2010 Acts, ch 1138, §26](#)